IN THE CLAIMS:

Please cancel claims 1 and 2 and amend claim 3 as follows.

- 1. (Cancelled)
- 2. (Cancelled)
- 3. (Currently Amended) A program for computing finite impulse response (FIR) filter coefficients embodied on a computer readable medium, the program causing a computer to execute A finite impulse response (FIR) filter design apparatus using a computer, the computer executing the steps of:

determining every element of a single-dimension array B' using a filter order N of a universal maximally flat FIR filter which has a characteristic of maximizing the smoothness, a number of zeros K at z=-1, and a parameter d for a group delay at z=1, by changing in sequence an index j from 1 to N-K in a recurrence formula B'[j] = (-1) X $\{(2d)B'[j-1] + (j-1)B'[j-2]\} / (N-j+1), \text{ the single-dimension array having N+1}$ elements B'[j] where $0 \le j \le N$, in which an element B'[0] thereof is initialized to 1 and all the elements thereof except the element B'[0] are initialized to zero

wherein N is a positive integer-of a universal maximally flat FIR filter, K is an integer equal to or more than zero, d is a rational number, and N, K, and d are provided by inputs;

determining every element of a three-dimension array r by sequentially changing, in the order of indexes j, i, p, an index j from 0 to N-p, and an index i from 0 to p, an index p from 1 to N in a recurrence formula r[p,i,j] = (r[p-1,i-1,j] - r[p-1,i-1,j+1])/2 + (r[p-1,i,j] + r[p-1,i,j+1])/2, the three-dimension array r having $(N+1)^3$ elements r[p,i,j] where $0 \le p \le N$, $0 \le i \le N$, $0 \le j \le N$, in which elements r[0,0,j] thereof where $0 \le j \le N$ -K are initialized to elements of the single-dimension array B'[j] where $0 \le j \le N$ -K, and all the elements thereof except the elements r[0,0,j] are initialized to zero; and

extracting elements r[N,i,0] of the three-dimension array r where $0 \le i \le N$ as the impulse response coefficients of the universal maximally flat FIR filter.